

DU PONT PAYS THE ENTIRE CONGRESSIONAL REPORT ON ASSESSMENT AND TAXATION:

TABLE 1.—Comparison of assessment ratios and full-value ratios between land and improvements, by ratios and percentages.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

These comparisons show clearly how, under the present assessments, ground values bear too small a share of the tax and improvements too large a share; and that in every case the effect of improvements is thus discriminated against, to the injury of the building industries, of home owners, and of rent payers, the discrimination being in favor of the mere holder of land who, as holders of land, add nothing to the growth of the community, whatever may be their activity or public usefulness in other capacities.

Tables 6, 7, 8, and 9 show how, under a taxation based upon a full and true value assessment, the burdens would be materially lightened on improvements and placed equitably upon those ground values which spring from the activities and operations of the community, and not from any fact of private ownership of the fee in land.

TABLE 6.—Real estate taxes for 1911-12.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 7.—Apportionment of full-value taxation at \$1 per \$100.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 8.—Present tax and full-value tax compared.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 9.—Comparison of assessment ratios and full-value ratios between land and improvements, by ratios and percentages.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 10.—Ratio of assessment of land to improvements at triennial period.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 11.—Ratio of Land Value Assessments to Improvement Assessments at Triennial Periods.

| Year. | Land. | Improvements. | Ratio. | Per cent. |
|------------|-------|---------------|--------|-----------|
| 1890..... | 1.45 | 1.45 | 1.00 | 100 |
| 1900..... | 1.45 | 1.45 | 1.00 | 100 |
| 1910..... | 1.45 | 1.45 | 1.00 | 100 |
| 1912..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 12.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 13.—Comparison of assessment ratios and full-value ratios between land and improvements, by ratios and percentages.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 14.—Assessments.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 15.—Home-area Assessments and Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 16.—Assessments of middle-class areas.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 17.—Assessments in Fine-Residence Areas.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 18.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 19.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 20.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 21.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 22.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 23.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 24.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 25.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 26.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 27.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 28.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 29.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 30.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 31.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 32.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 33.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 34.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 35.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 36.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | 1.45 | 1.00 | 100 |

TABLE 37.—Assessments of Land Values and Improvement Values.

| Section. | Land. | Improvements. | Ratio. | Per cent. |
|-------------------------|-------|---------------|--------|-----------|
| Small-home areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Medium-class areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Business areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Suburban areas..... | 1.45 | 1.45 | 1.00 | 100 |
| Total..... | 1.45 | | | |